



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

**WAC 458-16-190 Churches, parsonages, and convents; and**  
**WAC 458-16-200 Land upon which a church or parsonage shall be built**

Date last reviewed: **September 9, 1999**

Reviewer: **Kim M. Qually**

Date current review completed: **November 5, 2002**

Briefly explain the subject matter of the document(s):

**WAC 458-16-190 explains the terms and conditions under which a church (or other religious sanctuary), parsonage, or convent may receive a property tax exemption under RCW 84.36.020**

**WAC 458-16-200 describes the property tax exemption extended under RCW 84.36.020 for land upon which a church (or other religious sanctuary) is to be built if the church intends and has a specific plan to use the land for this purpose.**

**1. Public requests for review:**

YES	NO	
	<b>X</b>	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

**2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
	<b>X</b>	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
<b>X</b>		Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this



		rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
X		Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

**The conclusions reached in both of the following BTA decisions would be helpful additions to these two rules to clarify how the exemptions is administered:**

**Eastgate Missionary Baptist Church - Walla Walla v. DOR, BTA Docket No. 50607 (1998) - a parsonage loses its tax exempt status for property tax exemption purposes under the provisions of RCW 84.36.020 and 84.36.800 when the parsonage is vacant for more than 120 days, even though the church is actively seeking a pastor to replace the one who lived in the parsonage.**

**Trinity Lutheran Church Freeland v. DOR, BTA Docket No. 47593, (1996) - RCW 84.36.020 does not provide a church with an exception to the five-acre limitation when a portion of the five acres is unbuildable due environmental restrictions (e.g., wetlands) or easements.**

**3. Additional information:** Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

**The current rules were written in 1994 and are in the format now preferred by DOR so their contents and structure are fine**

**4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 84.36.020 Cemeteries, churches, parsonages, convents, and grounds**

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **none**

Court Decisions: **none**

Board of Tax Appeals Decisions (BTAs):

**Eastgate Missionary Baptist Church - Walla Walla v. DOR, BTA Docket No. 50607 (1998) - whether a parsonage loses its tax exempt status for property tax exemption purposes under the provisions of RCW 84.36.020 and 84.36.800 when the parsonage is vacant for more than 120 days, even though the church is actively seeking a pastor to replace the one who lived in the parsonage**

**God's Benevolence Institute Bishop--Prior v. DOR, BTA Docket No. 52043 (1998) - whether land located in a residential neighborhood improved with a 672 square foot house, with a living room, two bedrooms, a kitchen and a bath qualifies for use as "a parsonage/corporate office/chapel."**



**Trinity Lutheran Church Freeland v. DOR, BTA Docket No. 47593 (1996) - whether a church is entitled to a property tax exemption in excess of the five-acre limitation provided for in RCW 84.36.020 when a portion of the five acres is unbuildable due environmental restrictions (e.g., wetlands) or easements.**

**Church Of Christ Sanctuary Foundation v. DOR, BTA Docket No 46601 (1994) - whether rural property with a cabin can qualify as a church under RCW 84.36.020 when no documentation that the "ministers" are ordained or part of a recognized religious denomination or that the cabin has been used for religious services**

**Clarkston Congregation of Jehovah's Witnesses v. DOR, BTA Docket No. 54855 (2000) - whether a residence occupied as a half-time residence for a Circuit Overseer is exempt from state property tax as a "parsonage" under RCW 84.36.020.**

**Herzl-Ner Tamid Conservative Congregation - Mercer Island v. DOR, BTA Docket No. 55611 (2001) - the eligibility for tax exemption of a parcel of unimproved land purchased by a nonprofit recognized religious denomination contiguous to its existing synagogue and school. Does the parcel qualify for exemption as land upon which a house of worship "shall be built" under RCW 84.36.020?**

Appeals Division Decisions (WTDs): **none**

Attorney General Opinions (AGOs): **none**

Other Documents: **none**

##### **5. Review Recommendation:**

- ☒ **Amend**
- ☐ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- ☐ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- ☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)



**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**Even though the rules currently contain accurate and up-to-date information, incorporating the conclusions for two recent BTA decisions (noted above) may add more clarity. Both of the issues covered in these cases are not addressed in the current rules. I recommend amending and updating the rules as time allows - nothing needs to be done in the immediate future.**

**6. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1
- \_\_\_\_\_ 2
- \_\_\_\_\_ 3
- \_\_\_\_\_ 4